



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WINDSOR SANITARY DISTRICT NO. 1

Principal Office: 6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I KENNETH C. WOMACK of _____
(Person responsible for accounts)

WINDSOR SANITARY DISTRICT NO. 1, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/28/2001
(Signature of person responsible for accounts)	(Date)

UTILITY PRESIDENT

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WINDSOR SANITARY DISTRICT NO. 1**Utility Address:** 6716 PARK ST

P.O. BOX 473

WINDSOR, WI 53598

When was utility organized? 11/11/1961**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR KENNETH WOMACK**Title:** PRESIDENT**Office Address:**

6716 PARK ST

P.O. BOX 473

WINDSOR, WI 53598

Telephone: (608) 846 - 5464**Fax Number:** (608) 846 - 7998**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR DENNIS HANSON CPA**Title:****Office Address:** DENNIS HANSON, CPA

207 SOUTH ST

DEFOREST, WI 53532

Telephone: (608) 846 - 9558**Fax Number:****E-mail Address:** dhansonwi@yahoo.com

President, chairman, or head of utility commission/board or committee:

Name: MR KENNETH C. WOMACK**Title:** PRESIDENT**Office Address:**

6716 PARK ST

P.O. BOX 473

WINDSOR, WI 53598

Telephone: (608) 846 - 5464**Fax Number:** (608) 846 - 7998**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR DENNIS HANSON CPA**Title:****Office Address:** DENNIS HANSON, CPA
207 SOUTH ST
DEFOREST, WI 53532**Telephone:** (608) 846 - 9558**Fax Number:****E-mail Address:** dhannsonwi@yahoo.com**Date of most recent audit report:** 12/15/1999**Period covered by most recent audit:** YEAR 1998

Names and titles of utility management including manager or superintendent:

Name: MR JEFFERY BARTOSIAK**Title:** UTILITY MANAGER-OPERATOR**Office Address:**6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598**Telephone:** (608) 846 - 5464**Fax Number:** (608) 846 - 7998**E-mail Address:**

Name of utility commission/committee: WINDSOR SANITARY DISTRICT NO. 1 COMMISSION

Names of members of utility commission/committee:MR MERLIN DORMAN, COMMISSIONER
MR WAYNE HAMMOND, CLERK
MR KENNETH WOMACK, PRESIDENT

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	185,377	164,961	1
Operating Expenses:			
Operation and Maintenance Expense (401)	103,876	96,842	2
Depreciation Expense (403)	41,824	36,731	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,841	2,740	5
Total Operating Expenses	148,541	136,313	
Net Operating Income	36,836	28,648	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	36,836	28,648	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	54,607	38,156	9
Miscellaneous Nonoperating Income (421)	29,722	27,686	10
Total Other Income	84,329	65,842	
Total Income	121,165	94,490	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	159	2,819	12
Total Miscellaneous Income Deductions	159	2,819	
Income Before Interest Charges	121,006	91,671	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	7,184	8,571	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	7,184	8,571	
Net Income	113,822	83,100	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	874,190	776,877	19
Balance Transferred from Income (433)	113,822	83,100	20
Miscellaneous Credits to Surplus (434)	9,918	17,595	21
Miscellaneous Debits to Surplus--Debit (435)	34	3,382	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	997,896	874,190	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
EARNINGS ON INVESTED FUNDS	54,607	4
Total (Acct. 419):	54,607	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER INCOME	27,672	5
COMPUTER TAX PAYMENT	1,414	6
MISCELLANEOUS	636	7
Total (Acct. 421):	29,722	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
PRIVATE WELL ABANDMENT	159	9
Total (Acct. 426):	159	
Miscellaneous Credits to Surplus (434):		
BANK LOAN INTEREST PAID BY MUNICIPALITY	5,747	10
ADJUST DUE FROM MUNICIPALITY BALANCE TO ACTUAL	1,105	11
ADJUST ACCOUNTS PAYABLE FOR INSURANCE WITHHOLDING	1,318	12
CORRECT PRIOR PERIOD SEWER EXPENSE	1,748	13
Total (Acct. 434):	9,918	
Miscellaneous Debits to Surplus (435):		
WRITE OFF FIRE PROTECTION ADJUSTMENT	34	14
Total (Acct. 435)--Debit:	34	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		15
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		16
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	185,377	0	0	0	185,377	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	185,377	0	0	0	185,377	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,708,477	2,335,073	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	395,601	353,880	2
Net Utility Plant	2,312,876	1,981,193	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,897,298	1,588,834	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	198,882	174,251	4
Net Nonutility Property	1,698,416	1,414,583	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	36,691	34,531	7
Total Other Property and Investments	1,735,107	1,449,114	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	46,765	28,897	8
Temporary Cash Investments (132)	841,108	868,092	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	27,050	25,882	11
Other Accounts Receivable (143)	73,903	75,492	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	83,341	81,704	14
Materials and Supplies (150)	19,716	14,937	15
Prepayments (165)	5,628	7,158	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,097,511	1,102,162	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	56,861	83,960	20
Total Deferred Debits	56,861	83,960	
Total Assets and Other Debits	5,202,355	4,616,429	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,005,313	983,313	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	997,896	874,190	23
Total Proprietary Capital	2,003,209	1,857,503	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	110,000	132,000	26
Total Long-Term Debt	110,000	132,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	38,986	31,826	28
Payables to Municipality (233)	0	47,314	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,516	6,619	32
Other Current and Accrued Liabilities (238)		1,810	33
Total Current and Accrued Liabilities	44,502	87,569	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	81,446	85,917	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	81,446	85,917	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,963,198	2,453,440	38
Total Liabilities and Other Credits	5,202,355	4,616,429	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,708,477	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,708,477	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	395,601	0	0	0	9
Total Accumulated Provision	395,601	0	0	0	
Net Utility Plant	2,312,876	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	353,880				353,880	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	41,824				41,824	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,407				1,407	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	43,231	0	0	0	43,231	13
Debits during year						14
Book cost of plant retired	1,510				1,510	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,510	0	0	0	1,510	19
Balance End of Year	395,601	0	0	0	395,601	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.73%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,588,834	308,464		1,897,298	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,588,834	308,464	0	1,897,298	
Less accum. prov. depr. & amort. (122)	174,251	24,631		198,882	3
Net Nonutility Property	1,414,583	283,833	0	1,698,416	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	19,716	14,937	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	19,716	14,937	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	983,313	1
Changes during year (explain):		
BANK LOAN PRINCIPAL PAID BY MUNICIPALITY	22,000	2
Balance end of year	1,005,313	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Bank Loan	03/14/1995	03/14/2005	6.00%	110,000	1
Total for Account 224				110,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	2,841	2
Charged electric department expense		3
Charged sewer department expense	2,627	4
Other (explain):		
NONE		5
Total Accruals and other credits	5,468	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	5,254	7
PSC Remainder Assessment	214	8
Other (explain):		
NONE		9
Total payments and other debits	5,468	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Bank Loan	6,619	7,184	8,287	5,516	3
Subtotal	6,619	7,184	8,287	5,516	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	6,619	7,184	8,287	5,516	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,187,745	0	0	1,265,695	0	2,453,440	1
Add credits during year:							
For Services	32,696			34,310		67,006	2
For Mains	210,803			205,586		416,389	3
Other (specify):							
HYDRANTS	24,528					24,528	4
SEWER OWNED METERS				1,835		1,835	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	1,455,772	0	0	1,507,426	0	2,963,198	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SEWER PUMPING REPLACEMENT FUND	36,691	3
Total (Acct. 125):	36,691	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	27,050	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	27,050	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	48,903	9
Merchandising, jobbing and contract work		10
Other (specify):		
ASSESSMENT RECEIVABLE - CLACK PROJECT	25,000	11
Total (Acct. 143):	73,903	
Receivables from Municipality (145):		
TAX ROLL ITEMS	83,341	12
Total (Acct. 145):	83,341	
Prepayments (165):		
INSURANCE	5,628	13
Total (Acct. 165):	5,628	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PROJECTS IN PROGRESS	56,861	15
Total (Acct. 183):	56,861	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,521,775	0	0	0	2,521,775	1
Materials and Supplies	17,326	0	0	0	17,326	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	374,740	0	0	0	374,740	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,321,758	0	0	0	1,321,758	6
Other (specify):						
NONE					0	7
Average Net Rate Base	842,603	0	0	0	842,603	
Net Operating Income	36,836	0	0	0	36,836	8
Net Operating Income as a percent of						
Average Net Rate Base	4.37%	N/A	N/A	N/A	4.37%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	994,313	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	936,043	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,930,356	
Net Income		
Net Income	113,822	5
Percent Return on Proprietary Capital	5.90%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Mains and services installed as part of developer agreements.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

Land annexation occurred on December 18, 2000 that could affect customers presently served by the utility. This annexation is in litigation.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Accountant's Compilation Report

I have compiled the accompanying prescribed Municipal Utility Annual Report of the Windsor Sanitary No. 1 Water and Sewer Utility for the year 2000. Nonfinancial statistical information was prepared by management.

My compilation was limited to presenting, in a form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. I have not audited nor reviewed the accompanying Report, and do not express an opinion or other form of assurance on it.

The Municipal Utility Annual Report is presented in compliance with the requirements of the Wisconsin Public Service Commission. These requirements differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences

Dennis W. Hanson
Certified Public Accountant
March 27, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 19, 2001

Mr. Kenneth Womack, President
Windsor Sanitary District #1
6716 Park Street
P.O. Box 473
Windsor, WI 53598-0473

2000 Analytical Review DWCCA-6570-PJL

Dear Mr. Womack:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

As directed in the head notes of the Water Utility Plant in Service schedule on page W-8, please provide an explanation of the \$84,075 reported as an addition to Account 341, Structures and Improvements, and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:bhh:w:\compl\Analytical Reviews\2000 analytical review letters\6570.doc

-----Original Message-----

From: Dennis Hanson [mailto:dhansonwi@yahoo.com]
Sent: Wednesday, January 16, 2002 6:23 AM
To: peter.leege@psc.state.wi.us
Subject: DWCCA-6570-PJL

FINANCIAL SECTION FOOTNOTES

Dear Mr. Leege:

In response to your inquiry regarding Windsor Sanitary District No. 1 2000 annual report.

The \$84,075 additions in account 341 consists of fencing (\$14,772) and telemetry controls (\$69,303) for utility.

Please contact me if you need additional information.

Dennis Hanson, CPA
for Windsor Sanitary District No. 1

cc: WSD No. 1

Dear Mr. Hanson:

Thank you for your response to our review letter. The \$69,303 reported for telemetry controls should actually be reported in Account 379, Other General Equipment. Please confirm that that adjustment will be made in the utility's 2001 annual report.

Thank you.

Pete

-----Original Message-----

From: Dennis Hanson [mailto:dhansonwi@yahoo.com]

Sent: Monday, January 21, 2002 1:49 PM

To: Leege, Peter PSC

Subject: RE: DWCCA-6570-PJL

The suggested change will be made on the 2001 Report

Do You Yahoo!?

Send FREE video emails in Yahoo! Mail! <http://promo.yahoo.com/videomail/>

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leege@psc.state.wi.us

FINANCIAL SECTION FOOTNOTES

teege@psc.state.wi.us

Fax: (608) 266-3957

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	162,158	1
Total Sales of Water	162,158	
Other Operating Revenues		
Forfeited Discounts (470)	569	2
Other Water Revenues (474)	22,650	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	23,219	
Total Operating Revenues	185,377	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	53,040	5
General Operating Expenses (680-690)	50,836	6
Total Operation and Maintenance Expenses	103,876	
Other Operating Expenses		
Depreciation Expense (403)	41,824	7
Amortization Expense (404)		8
Taxes (408)	2,841	9
Total Other Operating Expenses	44,665	
Total Operating Expenses	148,541	
NET OPERATING INCOME	36,836	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	20	30	976	1
Commercial	2	3	82	2
Industrial				3
Total Unmetered Sales to General Customers (460)	22	33	1,058	
Metered Sales to General Customers (461)				
Residential	600	46,021	78,348	4
Commercial	50	11,083	14,761	5
Industrial	6	6,009	5,633	6
Total Metered Sales to General Customers (461)	656	63,113	98,742	
Private Fire Protection Service (462)	11		8,976	7
Public Fire Protection Service (463)	1		53,034	8
Other Sales to Public Authorities (464)	2	686	348	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	692	63,832	162,158	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	53,034	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	53,034	
Forfeited Discounts (470):		
Customer late payment charges	569	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	569	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,563	7
Other (specify):		
STANDBY CHARGES	1,920	8
UTILITY STAFF & REPAIR CHARGES	1,127	9
HYDRANT WRENCH CHARGE	40	10
RENT FOR TOWER ANTENNA	17,000	11
Total Other Water Revenues (474)	22,650	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	28,821	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,414	3
Chemicals (630)	2,795	4
Supplies and Expenses (640)	8,485	5
Repairs of Water Plant (650)	6,963	6
Transportation Expenses (660)	562	7
Total Plant Operation and Maintenance Expenses	53,040	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,190	8
Office Supplies and Expenses (681)	3,846	9
Outside Services Employed (682)	26,157	10
Insurance Expense (684)	5,269	11
Employees Pensions and Benefits (686)	8,963	12
Regulatory Commission Expenses (688)	46	13
Miscellaneous General Expenses (689)	1,365	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	50,836	
Total Operation and Maintenance Expenses	103,876	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		2,627	3
PSC Remainder Assessment		214	4
Other (specify): NONE			5
Total tax expense		2,841	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,003		4
Structures and Improvements (311)	24,236		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	27,239	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	23,503		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	37,746		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	12,543		20
Total Pumping Plant	73,792	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,617	450	23
Total Water Treatment Plant	3,617	450	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	19,857		24
Structures and Improvements (341)	0	84,075	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,003	4
Structures and Improvements (311)			24,236	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	27,239	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			23,503	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			37,746	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			12,543	20
Total Pumping Plant	0	0	73,792	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,067	23
Total Water Treatment Plant	0	0	4,067	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			19,857	24
Structures and Improvements (341)			84,075	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	275,224		26
Transmission and Distribution Mains (343)	1,455,867	177,470	27
Fire Mains (344)	1,985		28
Services (345)	191,061	63,381	29
Meters (346)	68,667	25,010	30
Hydrants (348)	168,764	24,528	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,181,425	374,464	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	13,150		34
Office Furniture and Equipment (372)	2,323		35
Computer Equipment (372.1)	5,270		36
Transportation Equipment (373)	17,420		37
Other General Equipment (379)	10,837		38
Other Tangible Property (390)	0		39
Total General Plant	49,000	0	
Total utility plant in service directly assignable	2,335,073	374,914	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,335,073	374,914	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			275,224	26
Transmission and Distribution Mains (343)			1,633,337	27
Fire Mains (344)			1,985	28
Services (345)			254,442	29
Meters (346)	1,510		92,167	30
Hydrants (348)			193,292	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	1,510	0	2,554,379	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			13,150	34
Office Furniture and Equipment (372)			2,323	35
Computer Equipment (372.1)			5,270	36
Transportation Equipment (373)			17,420	37
Other General Equipment (379)			10,837	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	49,000	
Total utility plant in service directly assignable	1,510	0	2,708,477	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	1,510	0	2,708,477	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,482	5,482	1
February			5,019	5,019	2
March			5,192	5,192	3
April			5,464	5,464	4
May			6,146	6,146	5
June			6,024	6,024	6
July			7,360	7,360	7
August			7,174	7,174	8
September			6,294	6,294	9
October			6,463	6,463	10
November			6,618	6,618	11
December			6,724	6,724	12
Total for year	0	0	73,960	73,960	
Less: Measured or estimated water used in main flushing and water treatment during year				1,500	13
Less: Other utility use				505	14
Other utility use explanation:					15
Main Breaks					
Water pumped into distribution system				71,955	16
Less: Water sold				63,832	17
Losses and unaccounted for				8,123	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				358	21
Date of maximum: 11/20/2000					22
Cause of maximum:					23
Hydrant Flushing					
Minimum gallons pumped by all methods in any one day during reporting year				121	24
Date of minimum: 1/2/2000					25
Total KWH used for pumping for the year				72,153	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
6715 PARK ST, WINDSOR WI	1	400	18	740,160	Yes	1
6604 LAKE RD, WINDSOR WI	2	555	18	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 1	WELL NO.2		1
Location	6715 PARK ST	6604 LAKE RD		2
Purpose	P	P		3
Destination	D	T		4
Pump Manufacturer	FAIRBANKS MORSE	LAYNE		5
Year Installed	1961	1975		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	490		8
Pump Motor or Standby Engine Mfr	FAIRBANKS MORSE	GENERAL ELECTRIC		9
Year Installed	1969	1975		10
Type	NATURAL GAS	ELECTRIC		11
Horsepower	30	40		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER NO. 1 (WELL NO. 1)	TOWER NO.1 (WELL NO.2)		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	1987	1987		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	150	150		10
Total capacity in gallons	300,000	300,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE		17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200	0.7050		19
				20
Is a corrosion control chemical used (yes, no)?	N	N		21
				22
Is water fluoridated (yes, no)?	Y	Y		23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	17,387	0	0	0	17,387
M	S	6.000	10	0	0	0	10
M	D	8.000	31,629	2,241	0	0	33,870
P	D	8.000	355	0	0	0	355
M	D	10.000	2,565	960	0	0	3,525
P	D	10.000	521	0	0	0	521
M	D	12.000	1,540	1,476	0	0	3,016
P	D	12.000	5,416	0	0	0	5,416
Total Within Municipality			59,423	4,677	0	0	64,100
M	S	10.000	348	0	0	0	348
M	S	12.000	319	0	0	0	319
M	D	16.000	4,852	476	0	0	5,328
M	T	16.000	4,704	0	0	0	4,704
Total Outside of Municipality			10,223	476	0	0	10,699
Total Utility			69,646	5,153	0	0	74,799

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	3	0	0	0	3		1
M	0.750	469	0	0	0	469	2	2
M	1.000	181	40	0	0	221	28	3
M	1.250	3	0	0	0	3		4
M	1.500	14	6	0	0	20	1	5
M	2.000	11	4	0	0	15	3	6
M	4.000	0	1	0	(1)	0		7
P	6.000	24	0	0	0	24		8
M	6.000	7	3	0	0	10	3	9
P	8.000	7	0	0	0	7		10
M	8.000	6	3	0	0	9	3	11
P	10.000	2	0	0	0	2		12
M	10.000	4	0	0	0	4		13
Total Utility		731	57	0	(1)	787	40	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	866	300	19	0	1,147	25	1
1.000	20	7	1	0	26	0	2
1.500	9	1	0	0	10	2	3
2.000	10	2	0	0	12	6	4
3.000	2	0	0	0	2	2	5
4.000	1	0	0	0	1	0	6
6.000	1	0	0	0	1	1	7
Total:	909	310	20	0	1,199	36	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	601	29	1	1	1	514	1,147	1
1.000	12	11	0	0	0	3	26	2
1.500	4	3	1	1	0	1	10	3
2.000	2	4	4	0	0	2	12	4
3.000	0	2	0	0	0	0	2	5
4.000	0	1	0	0	0	0	1	6
6.000	0	1	0	0	0	0	1	7
Total:	619	51	6	2	1	520	1,199	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	138	19			157	2
Total Fire Hydrants	138	19	0	0	157	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	314
Number of distribution system valves end of year:	188
Number of distribution valves operated during year:	188

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct 600: Increase in salary cost
Acct 640: Additional supply cost
Acct 650: Less repair needs
Acct 682: Addition professional fees due to litigation
Acct 686: Increase reflecting increase salary cost

Water Utility Plant in Service (Page W-08)

Per review response:
The \$84,075 additions in account 341 consists of
fencing (\$14,772) and telemetry controls (\$69,303)for
utility.

(Will instruct them to reclass the \$69,303 to Account 379 per JPL.)
PJL

Water Mains (Page W-15)

Main additions for new development. Completely developer financed.

Water Services (Page W-16)

Services developer financed.

Line 7: 1 added service & adjustment of -1, entries made to leave schedule.
Program would not allow unless entries made. Should be 0 in all columns.

Hydrants and Distribution System Valves (Page W-18)

Distribution Valves: The number of distribution valves decreased by
adjustment of 52. Previously hydrant valves were counted as distribution
valves.
